

the committee are fairly comfortable to the extent possible that this could stand a constitutional challenge.

SENATOR KRISTENSEN: Yes.

SENATOR MAURSTAD: And would not un-intend...from an unintentional perspective open up any potential problems that other classes could be singled out.

SENATOR KRISTENSEN: To the extent that we have done this before and that was our biggest fear when we did Amendment One a few years ago on personal property when we did depreciable property and made that exception and you'll see that here and I'm trying to look at it real quickly, number 9 in that same Article VIII, Section 1, subsection 9 which allows for the different classifications and taxation of personal property. It's something we've done before and by and large if you're going to change the constitution that's the rule book. And where we've gotten in trouble before is where in other sections we would make that change but wouldn't make the exception in the uniformity clause and that's where the court has in the past tripped us up. It's my guess that that's reason we should do it here is to make sure it's clear to the court that you don't read uniformity in a different manner than you would asking for separate tax rates.

SENATOR MAURSTAD: Mr. President, I would like to thank the senator for those responses. Thank you.

SENATOR WILL: Thank you, Senator Maurstad. Senator Wickersham.

SENATOR WICKERSHAM: Thank you, Mr. President. I am afraid that I have been out of the room while much of the debate has been going on about these provisions and only came in as Senator Maurstad was asking questions of Senator Kristensen; so if I repeat remarks that other people have made, I'll apologize to the body. But as Senator Kristensen noted, the committee did a considerable amount of analysis and effort at the drafting of the provisions in the committee amendments to 292CA. As indicated, we were conscious of the hazards of making too broad an exception and did indeed carefully choose the language that you see about the classifications being reasonable and also that those differences are expressly tied to agreements that have been entered into by the people or the representatives of the